

Filed for intro on 02/02/2000
SENATE BILL 2309 By
Cooper

HOUSE BILL 3097
By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 68, Chapter 11, Part 2, relative to the taxable privilege of engaging in the business of providing nursing home care.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 68-11-216(d), is amended by deleting subdivision (2) in its entirety and substituting instead a new subdivision (2) as follows:

(2) Effective for three (3) years beginning July 1, 2000, in addition to the fees set forth in subsection (a), each nursing home shall pay an annual nursing home tax as set forth in this subsection. Such tax shall be paid in equal monthly installments of one-twelfth (1/12) of the annual amount established by this subsection. The installments are due on the fifteenth of each following month beginning August 15, 2000, for the July 2000 installment and ending with a final payment on July 15, 2003.

SECTION 2. Tennessee Code Annotated, Section 68-11-216(d), is amended by deleting subdivision (3) in its entirety and by substituting instead a new subdivision (3) as follows:

(3) The annual nursing home tax shall be based on the number of nursing home beds licensed by the state of Tennessee on July 1, 2000, July 1, 2001 and July 1, 2002,

for the respective fiscal year following such date, excluding beds in nursing homes specifically certified as intermediate care beds for the mentally retarded. The tax shall be uniformly applied to all licensed beds at the rate of three thousand four hundred dollars (\$3,400) per licensed bed per year. Licensed facilities which are owned or operated by an agency of the state are not excluded from paying the tax. There shall be no exclusions, deductions or adjustments applied to the tax of any licensed facility different from any other such facility. Beds licensed after July 1, 2000, July 1, 2001 and July 1, 2002, shall pay a prorated amount of the annual tax for the respective fiscal year following such date.

SECTION 3. Tennessee Code Annotated, Section 68-11-216(d), is amended by deleting the year "1999" from subdivision (10) and substituting instead the year "2000".

SECTION 4. Tennessee Code Annotated, Section 68-11-216(d), is amended by deleting the year "2001" from subdivision (12) and substituting instead the year "2003".

SECTION 5. This act shall take effect July 1, 2000, the public welfare requiring it.